

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF NORTHERN ILLINOIS

IN THE MATTER OF:)	CHAPTER 7 CASE
)	
JAY GILBERT)	CASE NO. 06-06183
)	
Debtor(s))	Hon. JOHN SQUIRES
)	BANKRUPTCY JUDGE
)	

TRUSTEE'S FINAL REPORT

To: THE HONORABLE JOHN SQUIRES
BANKRUPTCY JUDGE

NOW COMES Brenda Porter Helms, Trustee herein, and respectfully submits to the Court and to the United States Trustee her Final Report in accordance with 11 U.S.C. Section 704(9).

1. The Petition commencing this case was filed on 30th day of May, 2006. Brenda Porter Helms was appointed Trustee on the same date. The Trustee's bond in this case is included as part of the Trustee's blanket bond coverage.

2. The Trustee certifies that she has concluded the administration of this estate and has performed the duties enumerated in Section 704 of the Bankruptcy Code. The nonexempt assets of the estate have either been converted to cash, disposed of under orders of this Court, or are sought to be abandoned by the Trustee: there is no other property belonging to the estate; there are no matters pending or undetermined; claims have been reviewed; and all claim objections have been resolved to the best of the Trustee's knowledge. The Trustee has not found it advisable to oppose the Debtor(s) discharge. The Trustee certifies that this estate is ready to be closed. The tasks performed by the Trustee to administer this estate are set forth on Exhibit A.

3. The disposition of estate property is set forth in Exhibit B. The property abandoned, or sought to be abandoned, along with the reasons for abandonment, is described in Exhibit B.

4. A summary of the Trustee's final account as of June 25, 2008 is as follows:

a.	RECEIPTS (See Exhibit C)	\$ 86,699.35
b.	DISBURSEMENTS (See Exhibit C)	\$ 9,341.69

c.	NET CASH available for distribution	\$ 77,357.66
d.	ADMINISTRATIVE EXPENSES:	
1.	Trustee compensation requested (See Exhibit E)	\$7,584.97
2.	Trustee Expenses (See Exhibit E)	\$1.94
3.	Compensation requested by attorney or other professionals for trustee (See Exhibit F)	\$0.00

5. The Bar Date for filing unsecured claims expired on March 14, 2007.

6. All claims filed in this case with the Clerk of the Bankruptcy Court have been reviewed by the Trustee (See Exhibit D). The actual dollar amount of claims allowed and/or requested for this estate is as follows:

a.	Allowed unpaid secured claims	\$282,338.91
b.	Chapter 7 administrative claims and 28 U.S.C. §1930 claims	\$7,586.91
c.	Allowed Chapter 11 administrative claims	\$0.00
d.	Allowed priority claims	\$29,810.85
e.	Allowed unsecured claims	\$447,688.31
f.	Other: Tardy claims	\$43.42

7. Trustee proposes that unsecured creditors receive a distribution of 6.67% of allowed claims.

8. Total compensation previously awarded to Trustee's counsel, accountant or other professional was \$7,800. Trustee's attorneys', accountants', or other professionals' compensation requested but not yet allowed is \$0.00. The total of Chapter 7 professional fees and expenses requested for final allowance is \$0.00. (See Exhibit G).

9. A fee of \$4,951 was paid to Debtor's attorney for services rendered in connection with this case, and no basis appears to request an examination of said fee pursuant to 11 U.S.C. §329.

WHEREFORE, the Trustee certifies under penalty of perjury that the above statements are true and correct and requests the Court to provide for notice and a hearing under 11 U.S.C.

§§330(a), 502(b) and 503(b). The Trustee further requests that the Court award final compensation and reimbursement of expenses and make final allowance of the administrative claims and expenses stated in this Report, and for such other relief as the Court shall deem proper.

RESPECTFULLY SUBMITTED:

DATE: 6/25/08

/s/ Brenda Porter Helms
Trustee
3400 W. Lawrence Avenue
Chicago, IL 60625

TASKS PERFORMED BY TRUSTEE

The Trustee reviewed the petition, schedules and statement of financial affairs filed by the debtor and conducted the first meeting of creditors of the debtor (1 hour). The Trustee also conferred with counsel for a creditor, Arthur Wong, regarding the litigation leading up to this case and counsel for Oak Brook Bank (.7 hours).

The Trustee discussed the tax refund with counsel for the debtor's spouse and debtor's divorce lawyer (1 hour). The Trustee obtained the debtor's life insurance policies and Pepsi stock and liquidated same (2.5 hours).

The Trustee also consulted with her attorney, David Brown, regarding the debtor's equity interest as a partner in Kutak Rock. She reviewed the adversary complaint prior to filing. The Trustee participated in a negotiation session with her attorney, the debtor and counsel to the debtor, Robert Benjamin and was able to reach an out of court resolution of the adversary (5 hours).

The Trustee investigated the asset of Gilbert LLC, including reviewing cancelled checks and bank statements (1 hour), meeting with appraisers and obtaining a verbal appraisal of the real estate owned by the LLC (2.4 hours).

The Trustee has reviewed the claims filed in this case (2 hours). She contacted Arthur Wong's attorney regarding an amendment to Arthur Wong's claim (.5 hours) and discussed the IRS claim with IRS personnel (.3 hours). The Trustee drafted and filed and appeared in Court on the objection to Wells Fargo claim (1 hour).

The Trustee prepared the final report in this case (3.8 hours).

The Trustee anticipates that in the future she will appear in court at the hearing on compensation and reimbursement of expenses (.3 hours). The Trustee will file the final report electronically with the court (.4 hours). The Trustee will close the interest bearing account and open a checking account and issue the final distribution checks (1.0 hours). The Trustee will monitor the bank account until all checks are cashed and, if necessary, deposit uncashed funds with the Clerk of the Court (1 hour). The Trustee will then draft and file the Final Account in this case.

23.9 total hours @\$325 = \$7,767.50

EXHIBIT A

DISPOSITION OF ESTATE PROPERTY

<u>Scheduled Property & Disposition</u>	<u>Amount Abandoned</u>
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See attached Individual Estate Property Record

Property abandoned or to be abandoned:

Washington Mutual bank account with value of	\$0.00
Citibank account with value of	\$100.00
Oak Brook account with value of	\$100.00
BGM Management with value of	\$250.00
Household goods claimed exemption in amount of	\$2,000.00
Compact discs with value of	\$100.00
Wearing apparel claimed exempt in amount of	\$500.00
General American life insurance policy - no cash value	\$0.00
IRA & 401(k) account claimed exempt with values of	\$146,928.47
Partner Kutak Rock LLL with value of	\$100.00
Robt Sanford account receivable with value of	\$3,400.00
Cross claim with value of	\$500,000.00
Law license with value of	\$100.00
1993 Subaru - claimed exempt	\$1,000.00
2004 GMC Yukon - lien to GMAC	\$24,000.00
Kayak with value of	\$250.00
Office equipment, incl printer, copier	\$5,500.00
Health Savings Account claimed exempt up to	\$377.42

TOTAL AMOUNT ABANDONED:	\$684,705.89
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Unscheduled Property

Merrill Lynch refund of \$9.83
Post petition interest of \$714.13

TOTAL RECEIPTS	\$86,699.35
TOTAL SCHEDULED VALUE OF PROPERTY ABANDONED	\$684,705.89
TOTAL SCHEDULED VALUE OF EXEMPT PROPERTY	\$155,905.89

ASSET CASES

Case No: 06--06183 SQU Judge: JOHN SQUIRES

Trustee Name: BRENDA PORTER HELMS, TRUSTEE

Case Name: GILBERT, JAY

Date Filed (f) or Converted (c): 05/30/06 (f)

341(a) Meeting Date: 07/11/06

For Period Ending: 07/01/08

Claims Bar Date: 03/14/07

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Abandoned OA=554(a) DA=554(c)	Sale/Funds Received by the Estate	Asset Fully Administered (FA) Gross Value of Remaining Assets
1. Washington Mutual bank account	0.00	0.00	DA	0.00	FA
2. USBank account	50.00	0.00		39,812.01	FA
3. Citibank account	100.00	0.00	DA	0.00	FA
4. Oak Brook Bank account	100.00	0.00	DA	0.00	FA
5. BGM Management	250.00	0.00	DA	0.00	FA
6. HOUSEHOLD GOODS AND FURNISHINGS Debtor Claimed Exemption	2,000.00	0.00	DA	0.00	FA
7. compact discs	100.00	0.00	DA	0.00	FA
8. WEARING APPAREL AND JEWELRY Debtor Claimed Exemption	500.00	0.00	DA	0.00	FA
9. General American Life policy	3,111.78	0.00		9,715.01	FA
10. General American Life Insurance policy	0.00	0.00	DA	0.00	FA
11. Blended whole life facr value policy	4,546.00	0.00		3,222.65	FA
12. A DWS Scudder Debtor Claimed Exemption	11,665.25	0.00	DA	0.00	FA
13. IRA Aim Investments	6,318.62	0.00	DA	0.00	FA
14. IRA Ameriprise Financial Debtor Claimed Exemption	4,190.84	0.00	DA	0.00	FA
15. IRA Wachovia Securities Debtor Claimed Exemption	104,318.99	0.00	DA	0.00	FA
16. 401(k) Kutak Rock Debtor Claimed Exemption	7,840.02	0.00	DA	0.00	FA
17. ERISA Qualified account Debtor Claimed Exemption	12,594.75	0.00	DA	0.00	FA
18. Pepsi American shres	257.87	0.00		55.83	FA
19. GLBRT LLC	425,000.00	0.00		11,101.00	FA
20. Partner Kutak Rock LLC	100.00	0.00	DA	0.00	FA
21. Robert Sanford account receivable	3,400.00	0.00	DA	0.00	FA
22. Cross claim for contribution	500,000.00	0.00	DA	0.00	FA
23. TAX REFUNDS	3,680.00	0.00		2,068.89	FA
24. law license	100.00	0.00	DA	0.00	FA
25. 1993 Subaru Legacy	1,000.00	0.00	DA	0.00	FA
26. 2004 GMC Yukon	24,000.00	0.00	DA	0.00	FA
27. kayak	250.00	0.00	DA	0.00	FA
28. OFFICE EQUIPMENT	5,000.00	0.00	DA	0.00	FA
29. Printer copier scanner dictaphone	500.00	0.00	DA	0.00	FA
30. Health Savings Account Debtor Claimed Exemption	377.42	0.00	DA	0.00	FA
31. capital contribution to Kutak Rock Debtor Claimed Exemption	35,441.00	0.00		20,000.00	FA
32. Post-Petition Interest Deposits (u)	Unknown	N/A		714.13	Unknown
33. Merrill Lynch refund (u)	Unknown	0.00		9.83	1.00

Value of Remaining Assets

TOTALS (Excluding Unknown Values)

\$1,156,792.54

\$0.00

\$86,699.35

\$1.00

ASSET CASES

Case No. 06--06183 SQU Judge: JOHN SQUIRES
Case Name: GILBERT, JAY

Trustee Name: BRENDA PORTER HELMS, TRUSTEE
Date Filed (f) or Converted (c): 05/30/06 (f)
341(a) Meeting Date: 07/11/06
Claims Bar Date: 03/14/07

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Abandoned OA=554(a) DA=554(c)	Sale/Funds Received by the Estate	Asset Fully Administered (FA) Gross Value of Remaining Assets

(Total Dollar Amount
in Column 6)

Major activities affecting case closing which are not reflected above, and matters pending, date of hearing or sale, and other action:

Initial Projected Date of Final Report (TFR): 12/30/09

Current Projected Date of Final Report (TFR): 12/30/09

/s/ BRENDA PORTER HELMS, TRUSTEE

Date: 07/01/08

BRENDA PORTER HELMS, TRUSTEE

FORM 7
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

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Case No: 06-06183 -SQL

Case Name: GILBERT, JAY

Trustee Name: BRENDA PORTER HELMS, TRUSTEE

Bank Name: BANK OF AMERICA, N.A.

Account Number / CD #: *****5619 Money Market - Interest Bearing

Taxpayer ID No: *****0513

For Period Ending: 06/25/08

Blanket Bond (per case limit): \$ 5,000,000.00

Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans Code	Deposits (\$)	Disbursements (\$)	Account - CD Balance (\$)
10/10/06	2	USBank PO Box 5220 cincinnati OH 45201	BALANCE FORWARD turnover of bank account	1129-000	39,812.01		0.00 39,812.01
10/31/06	32	BANK OF AMERICA, N.A.	Interest Rate 1.000	1270-000	21.75		39,833.76
11/30/06	32	BANK OF AMERICA, N.A.	Interest Rate 1.000	1270-000	32.74		39,866.50
12/29/06	32	BANK OF AMERICA, N.A.	Interest Rate 1.000	1270-000	33.85		39,900.35
01/05/07	19	JAY GILBERT 479 N. Main St Glen Ellyn IL 60137	earnest \$ for trustee int in LLC	1129-000	1,000.00		40,900.35
01/19/07	000101	Clerk, United States Bankruptcy Court 219 S. Dearborn St Chicago IL 60604	adversary v. Kutak Rock	2690-000		250.00	40,650.35
01/23/07	23	Linda Gilbert 388 Montclair Glen Ellyn IL 60137	tax refund	1124-000	1,840.00		42,490.35
01/23/07	32	Linda Gilbert 388 Montclair Glen Ellyn IL 60137	Merrill Lynch refund	1229-000	9.83		42,500.18
01/23/07	23	Linda Gilbert 388 Montclair Glen Ellyn IL 60137	tax refund - Nebraska	1129-000	228.89		42,729.07
01/31/07	19	Gesas Pilati Gesas and Golin	earnest money deposit	1129-000	1,000.00		43,729.07
01/31/07	32	BANK OF AMERICA, N.A.	Interest Rate 1.000	1270-000	34.93		43,764.00
02/26/07	000102	Arthur Wong	return or earnest money deposit	2990-000		1,000.00	42,764.00
02/27/07	000103	International Sureties, Ltd	bond premium	2300-000		46.01	42,717.99
02/28/07	32	BANK OF AMERICA, N.A.	Interest Rate 1.000	1270-000	33.54		42,751.53
03/06/07	19	Jay Gilbert 479 N. Main St #200 Glen Ellyn IL 60137	purchase of debtor's int in GLBRT L	1129-000	9,101.00		51,852.53
03/30/07	32	BANK OF AMERICA, N.A.	Interest Rate 1.000	1270-000	42.01		51,894.54
04/20/07	000104	Drue J. Gilbert 388 N. Montclair Ave Glen Ellyn IL 60137	non-debtor funds returned	8500-000		150.69	51,743.85
04/30/07	32	BANK OF AMERICA, N.A.	Interest Rate 1.000	1270-000	42.65		51,786.50
05/18/07	9	General American Life Insurance P.O. Box 396 St. Louis MO 63166	proceeds of life insurance policy	1129-000	9,715.01		61,501.51
05/18/07	11	General American Life Insurance Co P.O. Box 14490 St. Louis MO 63178	proceeds of life insurance policy	1129-000	3,222.65		64,724.16
05/31/07	32	BANK OF AMERICA, N.A.	Interest Rate 1.000	1270-000	46.83		64,770.99
06/15/07	18	Pepsi Americas c/o Wells Fargo Bank Shareowner Services P.O. Box 64856 St. Paul MN 55164	sale of Pepsi stock	1129-000	55.83		64,826.82
06/29/07	32	BANK OF AMERICA, N.A.	Interest Rate 1.000	1270-000	53.25		64,880.07
07/31/07	32	BANK OF AMERICA, N.A.	Interest Rate 1.000	1270-000	55.11		64,935.18

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Page: 1

Case No: 06-06183 -SQU

Trustee Name: BRENDA PORTER HELMS, TRUSTEE

Case Name: GILBERT, JAY

Bank Name: BANK OF AMERICA, N.A.

Account Number / CD #: *****5619 Money Market - Interest Bearing

Taxpayer ID No: *****0513

For Period Ending: 06/25/08

Blanket Bond (per case limit): \$ 5,000,000.00

Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans Code	Deposits (\$)	Disbursements (\$)	Account CD Balance (\$)
08/31/07	32	BANK OF AMERICA, N.A.	Interest Rate 1.000	1270-000	55.15		64,990.33
09/14/07	31	Jay Gilbert 479 N. Main St. Ste 200 Glen Ellyn IL 60137	Settlement of Kutak Rock adversary	1141-000	10,000.00		74,990.33
09/28/07	32	BANK OF AMERICA, N.A.	Interest Rate 0.750	1270-000	43.64		75,033.97
10/31/07	32	BANK OF AMERICA, N.A.	Interest Rate 0.750	1270-000	47.80		75,081.77
11/30/07	32	BANK OF AMERICA, N.A.	Interest Rate 0.650	1270-000	40.11		75,121.88
12/31/07	32	BANK OF AMERICA, N.A.	Interest Rate 0.500	1270-000	35.91		75,157.79
01/23/08	31	Jay Gilbert 479 Main St. Ste 200 Glen Ellyn IL 60137	settlement of Kutak Rock adversary	1141-000	10,000.00		85,157.79
01/31/08	32	BANK OF AMERICA, N.A.	Interest Rate 0.400	1270-000	30.10		85,187.89
02/14/08	000105	International Sureties Ltd 701 Polydras St New Orleans LA 70139	trustee bond	2300-000		94.99	85,092.90
02/26/08	000106	Springer Brown Covey Gaertner & Davis	ATTORNEY FEES	3210-000		7,800.00	77,292.90
02/29/08	32	BANK OF AMERICA, N.A.	Interest Rate 0.300	1270-000	20.24		77,313.14
03/31/08	32	BANK OF AMERICA, N.A.	Interest Rate 0.250	1270-000	18.85		77,331.99
04/30/08	32	BANK OF AMERICA, N.A.	Interest Rate 0.250	1270-000	15.85		77,347.84
05/30/08	32	BANK OF AMERICA, N.A.	Interest Rate 0.150	1270-000	9.82		77,357.66

Total Of All Accounts 77,357.66

UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF NORTHERN ILLINOIS

IN RE:

CHAPTER 7

GILBERT, JAY

CASE NO. 06--06183-SQU

Debtor(s).

HON. JOHN SQUIRES

PROPOSED DISTRIBUTION REPORT

I, BRENDA PORTER HELMS, trustee herein, certify that I have reviewed all claims filed with the Clerk of the Bankruptcy Court and have examined all orders of Court, and state that based on my review I propose to make the following distribution.

SUMMARY OF DISTRIBUTION:

Chapter 7 Administrative Expenses:	\$7,586.91
Chapter 11 Administrative Expenses:	\$0.00
Priority Claims (507(a)(3)-(a)(6)):	\$0.00
Secured Claims	\$10,101.00
Secured Tax Liens:	\$0.00
Priority Tax Claims:	\$29,810.85
General Unsecured Claims:	\$29,858.90
Interest (726(a)(5)):	\$0.00
Surplus to Debtor (726(a)(6)):	\$0.00
TOTAL AMOUNT TO BE DISTRIBUTED:	\$77,357.66

REPORT OF DISTRIBUTION - CONT'D

1. TYPE OF CLAIMS		TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§506 - Secured Claims		\$ 282,338.91	3.58
CLAIM NO.	CREDITOR	AMOUNT OF ALLOWED CLAIM	FINAL DIVIDEND
2*	Wells Fargo Bank	\$272,237.91	\$0.00
	Real Estate-Consensual Liens		
5A	Patricia Karll, Trustee	\$8,080.77	\$8,080.77
	Personal Property & Intangibles- Consensual Liens		
6A	Patricia Karll, Trustee	\$2,020.23	\$2,020.23
	Personal Property & Intangibles- Consensual Liens		
CLASS TOTALS		\$282,338.91	\$10,101.00

* No distribution on this claim pursuant to court order entered on March 25, 2008

2. TYPE OF CLAIMS		TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§726(a) & (b) and §507(a)(1) Chapter 7 Administrative Expenses and U.S. Trustee quarterly fees pursuant to 28 U.S.C. §1930(6)		\$7,586.91	100.00
CLAIM NO.	CREDITOR	AMOUNT OF ALLOWED CLAIM	FINAL DIVIDEND
	Brenda Porter Helms, Trustee	\$7,584.97	\$7,584.97
	Trustee Compensation		
	Brenda Porter Helms, Trustee	\$1.94	\$1.94
	Trustee Expenses		
CLASS TOTALS		\$7,586.91	\$7,586.91

3. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§726(a) & (b) and §507(a)(1) Chapter 11 administrative expenses	\$ 0.00	0.00

4. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§507(a)(1) - Domestic Support Obligations	\$ 0.00	0.00

5. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§507(a)(3) - Gap claims arising in involuntary cases and allowed pursuant to §502(f)	\$ 0.00	0.00

6. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§507(a)(4) - Wages, salaries or commissions limited to \$10,000.00	\$ 0.00	0.00

7. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§507(a)(5) - Contributions Employee Benefit Plans	\$ 0.00	0.00

8. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§507(a)(6) - Farmers' and Fishermans' claims to the extent of \$4.925.	\$ 0.00	0.00

9. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§507(a)(7) - Deposits of consumers to the extent of \$2.225	\$ 0.00	0.00

10. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§724(b) - Secured Tax Lien Claims	\$ 0.00	0.00

11. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§507(a)(8) - Unsecured Tax Claims excluding fines and penalties	\$ 67,966.80	43.86

CLAIM NO.	CREDITOR	AMOUNT OF ALLOWED CLAIM	FINAL DIVIDEND
8	Department Of Treasury Claims of Governmental Units-- 507	\$29,810.85	\$29,810.85
3 *	Dept Of Treasury Claims of Governmental Units-- 507	\$38,155.95	\$0.00
CLASS TOTALS		\$67,966.80	\$29,810.85

* Claim filed by debtor is superceded by claim #8 filed by creditor pursuant to Bankruptcy Rule 3005 (b)

12. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§507(a)(9) - Capital Commitments to Federal Depository Institutions	\$ 0.00	0.00

13. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§507(a)(10) - Death & Personal Injury Claims for DUI	\$ 0.00	0.00

14. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§726(a)(2) - General Unsecured Claims to be paid <u>prorata</u> after costs of administration and priority claims are paid in full	\$ 447,688.31	6.67

CLAIM NO.	CREDITOR	AMOUNT OF ALLOWED CLAIM	FINAL DIVIDEND
7	Arthur Wong And BPC Partnership General Unsecured 726	\$292.089.32	\$19,481.11
4	Citibank General Unsecured 726	\$594.86	\$39.67
5	Patricia Karll Trustee General Unsecured 726	\$121,921.48	\$8,131.65
6	Patricia Karll, Trustee General Unsecured 726	\$30.480.91	\$2,032.95
1	Us Bank Na General Unsecured 726	\$2.601.74	\$173.52
CLASS TOTALS		\$447,688.31	\$29,858.90

15. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§726(a)(3) - Tardily filed unsecured claims	\$ 43.42	0.00

CLAIM NO.	CREDITOR	AMOUNT OF ALLOWED CLAIM	FINAL DIVIDEND
8A	Department Of Treasury Tardy General Unsecured 726	\$43.42	\$0.00
CLASS TOTALS		\$43.42	\$0.00

16. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
726(a)(4) - Fines/penalties	\$ 0.00	0.00

17. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§726(a)(5) - Interest	\$ 0.00	0.00

18. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§726(a)(6) - Surplus to Debtor	\$ 0.00	0.00

The following claims are not included in the distribution because they have been disallowed by court order or have been withdrawn by the claimant:

TYPE OF CLAIM	CLAIM NUMBER	CREDITOR AND ADDRESS	AMOUNT OF CLAIM	DISALLOWED/ WITHDRAWN (DESIGNATE)
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WHEREFORE, the Trustee certifies under penalty of perjury that the above statements are true and correct.

DATED: _____